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4 ROZANN M. STENSHOEL - SOUSA,  
5 Plaintiff,  
6 v.  
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8 UNITED STATES OF AMERICA,  
9 Defendant.  
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12 Case No. 16-mc-80009-JD  
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**15 ORDER DENYING RELATION OF  
16 CASE**

17 Re: Dkt. No. 23  
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20 The Court has received the United States' motion to consider relating the case *United*  
21 *States v. Cade Corporation*, No. 16-cv-1996-EJD, currently pending in the Northern District of  
22 California before Judge Davila, to *Stenshoel-Sousa v. United States*, No. 16-mc-80009-JD. Dkt.  
23 No. 23. The United States asserts the cases are related because "they concern the same IRS  
24 summons" seeking records about Cade Corporation's ownership. *Id.* No timely opposition has  
25 been filed.

26 The Court denies the motion because it appears that relating the cases at this time may  
27 cause, rather than prevent, "an unduly burdensome duplication of labor and expense." *See* Civ.  
28 L.R. 3-12(a). Judge Davila has already determined that the United States' petition shows good  
reasons for enforcement of the summons, issued an order directing Cade Corporation to show  
cause why it should not be compelled to respond, and set a hearing on the matter for July 7, 2016.  
*Cade*, Dkt. No. 3 (N.D. Cal. May 24, 2016). Relating the cases at this time would cause this  
schedule to be vacated and reset before the Court, causing unnecessary delay, duplication of effort,

1 and expense to the parties. Accordingly, the motion to relate the cases is denied without prejudice,  
2 pending the outcome of Judge Davila's order.

3 **IT IS SO ORDERED.**

4 Dated: July 1, 2016

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JAMES DONATO  
United States District Judge